

		FOR OFF USE				

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**2005**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2005)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0046052</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>	
<b>Facility Name:</b> <u>Bement Health Care Center</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2005</u> to <u>12/31/2005</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
<b>Address:</b> <u>601 North Morgan Street</u> <u>Bement</u> <u>61813</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
<b>County:</b> <u>Piatt</u>		(Signed) _____ (Date) _____	
<b>Telephone Number:</b> <u>(217) 678-2191</u> <b>Fax #</b> <u>(217) 678-7521</u>		(Type or Print Name) _____	
<b>IDPA ID Number:</b> <u>371346306001</u>		(Title) _____	
<b>Date of Initial License for Current Owners:</b> <u>02/02/96</u>		(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	
<b>Type of Ownership:</b>		(Print Name and Title) _____	
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust <b>IRS Exemption Code</b> _____		(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>	
<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____		(Telephone) <u>(312) 384-6000</u> <b>Fax #</b> <u>(312) 634-5518</u>	
<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____		<b>MAIL TO: BUREAU OF HEALTH FINANCE</b> <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b> <b>201 S. Grand Avenue East</b> <b>Springfield, IL 62763-0001</b> <b>Phone # (217) 782-1630</b>	
<b>In the event there are further questions about this report, please contact</b> <b>Name:</b> <u>Christine A. Hanover</u> <b>Telephone Number:</b> <u>(312) 634-4581</u> <b>Please send copies of desk review and audit adjustments to address on this page</b>			

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name & ID Number Bement Health Care Center# 0046052 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>60</u>	Skilled (SNF)	<u>60</u>	<u>21,900</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>60</u>	TOTALS	<u>60</u>	<u>21,900</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>12,071</u>	<u>7,530</u>	<u>1,535</u>	<u>21,136</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>12,071</u>	<u>7,530</u>	<u>1,535</u>	<u>21,136</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 96.51%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒ NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location

Date started 02/02/96

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 02/02/96 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter numberof beds certified 8 and days of care provided 1,535Medicare Intermediary AdminaStar Federal

## IV. ACCOUNTING BASIS

ACCRAU ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/05 Fiscal Year: 12/31/05

\* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Bement Health Care Center # 0046052 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	92,471	7,197	755	100,423		100,423	2,542	102,965		1
2	Food Purchase		90,035		90,035		90,035	(3,379)	86,656		2
3	Housekeeping	53,826	13,385		67,211		67,211	57	67,268		3
4	Laundry	42,788	17,099		59,887		59,887	4	59,891		4
5	Heat and Other Utilities			69,810	69,810		69,810	387	70,197		5
6	Maintenance	23,351	23,172	13,866	60,389		60,389	3,334	63,723		6
7	Other (specify):* Home Office Benefits							726	726		7
8	<b>TOTAL General Services</b>	212,436	150,888	84,431	447,755		447,755	3,671	451,426		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			9,000	9,000		9,000		9,000		9
10	Nursing and Medical Records	589,315	38,950	1,779	630,044		630,044	4,204	634,248		10
10a	Therapy		579	127,350	127,929		127,929	3	127,932		10a
11	Activities	19,833	218	2,925	22,976		22,976		22,976		11
12	Social Services	24,646			24,646		24,646		24,646		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Home Office Benefits							583	583		15
16	<b>TOTAL Health Care and Programs</b>	633,794	39,747	141,054	814,595		814,595	4,790	819,385		16
	<b>C. General Administration</b>										
17	Administrative	33,289			33,289		33,289	18,006	51,295		17
18	Directors Fees										18
19	Professional Services			8,896	8,896		8,896	5,228	14,124		19
20	Dues, Fees, Subscriptions & Promotion			5,216	5,216		5,216	2,345	7,561		20
21	Clerical & General Office Expense		3,305	41,328	44,633		44,633	23,233	67,866		21
22	Employee Benefits & Payroll Tax			158,868	158,868		158,868	1,437	160,305		22
23	Inservice Training & Education			210	210		210	378	588		23
24	Travel and Seminar			14	14		14	518	532		24
25	Other Admin. Staff Transportation			19,015	19,015		19,015	1,883	20,898		25
26	Insurance-Prop.Liab.Malpractice			28,345	28,345		28,345	687	29,032		26
27	Other (specify):* Home Office Benefits							5,169	5,169		27
28	<b>TOTAL General Administration</b>	33,289	3,305	261,892	298,486		298,486	58,884	357,370		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	879,519	193,940	487,377	1,560,836		1,560,836	67,345	1,628,181		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number      **Bement Health Care Center**

#0046052

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

**V. COST CENTER EXPENSES (continued)**

	<b>Capital Expense</b>	<b>Cost Per General Ledger</b>				<b>Reclass- ification 5</b>	<b>Reclassified Total 6</b>	<b>Adjust- ments 7 **</b>	<b>Adjusted Total 8</b>	<b>FOR OHF USE ONLY</b>		
		<b>Salary/Wage 1</b>	<b>Supplies 2</b>	<b>Other 3</b>	<b>Total 4</b>					<b>9</b>	<b>10</b>	
	<b>D. Ownership</b>											
30	Depreciation			38,587	38,587		38,587	13,645	52,232			30
31	Amortization of Pre-Op. & Org											31
32	Interest			115,341	115,341		115,341	1,403	116,744			32
33	Real Estate Taxes			36,000	36,000		36,000		36,000			33
34	Rent-Facility & Grounds							418	418			34
35	Rent-Equipment & Vehicle			700	700		700	102	802			35
36	Other (specify): <sup>a</sup>											36
37	<b>TOTAL Ownership</b>			190,628	190,628		190,628	15,568	206,196			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		33,926		33,926		33,926		33,926			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			32,850	32,850		32,850		32,850			42
43	Other (specify): <sup>a</sup> <b>Nonallowable Cost</b>			35,354	35,354		35,354	(35,354)				43
44	<b>TOTAL Special Cost Centers</b>		33,926	68,204	102,130		102,130	(35,354)	66,776			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	879,519	227,866	746,209	1,853,594		1,853,594	47,559	1,901,153			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Bement Health Care Center

# 0046052

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer-	OHF USE	
			ence	ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(2,023)	2		4
5	Telephone, TV & Radio in Resident Room	(826)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	10,336	30		9
10	Interest and Other Investment Income	(3,050)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(640)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,050)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(12,367)	43		24
25	Fund Raising, Advertising and Promotiona	(4,337)	43		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employee				28
29	Yellow Page Advertising				29
29	Other-Attach Schedule See PG 5A	(16,169)	var		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (30,126)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	77,685		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 77,685		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ 47,559		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Bement Health Care Center

ID# 0046052

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Misc. - Part A	\$ (6,484)	43	1
2	Labs - Part A	(6,232)	43	2
3	X-Rays - Part A	(2,418)	43	3
4	Chamber of Commerce dues	(35)	20	4
5	Nonallowable marketing events	(1,000)	43	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
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45				45
46				46
47				47
48				48
49	Total	(16,169)		49

## Summary A

12/31/2005

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	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	TOTALS
												(to Sch V, col.7)
1	Dietary	0	2,542	0	0	0	0	0	0	0	0	2,542
2	Food Purchase	(2,023)	81	0	0	0	0	0	0	0	0	(1,942)
3	Housekeeping	0	57	0	0	0	0	0	0	0	0	57
4	Laundry	0	4	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	387	0	0	0	0	0	0	0	0	387
6	Maintenance	0	3,334	0	0	0	0	0	0	0	0	3,334
7	Other (specify):*	0	726	0	0	0	0	0	0	0	0	726
8	TOTAL General Services	(2,023)	7,131	0	0	0	0	0	0	0	0	5,108
9	B. Health Care and Programs											
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0
10	Nursing and Medical Records	0	4,204	0	0	0	0	0	0	0	0	4,204
10a	Therapy	0	3	0	0	0	0	0	0	0	0	3
11	Activities	0	0	0	0	0	0	0	0	0	0	0
12	Social Services	0	0	0	0	0	0	0	0	0	0	0
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0
15	Other (specify):*	0	583	0	0	0	0	0	0	0	0	583
16	TOTAL Health Care and Programs	0	4,790	0	0	0	0	0	0	0	0	4,790
17	C. General Administration											
17	Administrative	0	18,006	0	0	0	0	0	0	0	0	18,006
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0
19	Professional Services	0	5,228	0	0	0	0	0	0	0	0	5,228
20	Fees, Subscriptions & Promotions	(35)	2,380	0	0	0	0	0	0	0	0	2,345
21	Clerical & General Office Expenses	0	0	23,233	0	0	0	0	0	0	0	23,233
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0
23	Inservice Training & Education	0	0	378	0	0	0	0	0	0	0	378
24	Travel and Seminar	0	0	518	0	0	0	0	0	0	0	518
25	Other Admin. Staff Transportation	0	0	1,883	0	0	0	0	0	0	0	1,883
26	Insurance-Prop.Liab.Malpractice	0	0	687	0	0	0	0	0	0	0	687
27	Other (specify):*	0	0	5,169	0	0	0	0	0	0	0	5,169
28	TOTAL General Administration	(35)	25,614	31,868	0	0	0	0	0	0	0	57,447
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,058)	37,535	31,868	0	0	0	0	0	0	0	67,345

## Summary B

**12/31/2005**

[illegible]



Facility Name &amp; ID Number Bement Health Care Center

# 0046052

Report Period Beginning: 01/01/2005 Ending: 12/31/2005

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Mark Petersen	100	See Attached Schedule 6A		See Attached Schedule 6A		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 2,542	\$ 2,542	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	81	81	2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	57	57	3
4	V	4	Laundry		Petersen Health Care, Inc.	100.00%	4	4	4
5	V	5	Utilities		Petersen Health Care, Inc.	100.00%	387	387	5
6	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	3,334	3,334	6
7	V	7	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	726	726	7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	4,204	4,204	8
9	V	10A	Therapy		Petersen Health Care, Inc.	100.00%	3	3	9
10	V	15	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	583	583	10
11	V	17	Administrative		Petersen Health Care, Inc.	100.00%	18,006	18,006	11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	5,228	5,228	12
13	V	20	Due, Fees, Subs & Promos		Petersen Health Care, Inc.	100.00%	2,380	2,380	13
14	Total			\$			\$ 37,535	\$ *	37,535 14

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Bement Health Care Center**# **0046052**Report Period Beginning: **01/01/2005** Ending: **12/31/2005****VII. RELATED PARTIES (continued)**

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	21 Clerical & General Office	\$	Petersen Health Care, Inc.	100.00%	\$ 23,233	\$ 23,233 15
16	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	378	378 16
17	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	518	518 17
18	V	25 Other Admin. Staff Transport		Petersen Health Care, Inc.	100.00%	1,883	1,883 18
19	V	26 Insurance-Prop.Liab.Malpractice		Petersen Health Care, Inc.	100.00%	687	687 19
20	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	5,169	5,169 20
21	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	3,309	3,309 21
22	V	32 Interest		Petersen Health Care, Inc.	100.00%	4,453	4,453 22
23	V	34 Rent - Facility & Grounds		Petersen Health Care, Inc.	100.00%	418	418 23
24	V	35 Rent - Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	102	102 24
25	V						25
26	V						26
27	V						27
28	V						28
29	V						29
30	V						30
31	V						31
32	V						32
33	V						33
34	V						34
35	V						35
36	V						36
37	V						37
38	V						38
39	Total		\$			\$ 40,150	\$ * 40,150 39

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Bement Health Care Center  
Provider # 0046052  
12/31/2005

Schedule 6A

VII Related Parties - Page 6

Related Nursing Homes

City

In-State:

Aledo Rehabilitation & Health Care Center	Aledo, IL
Arcola Health Care Center	Arcola, IL
Arrow Wood Estates of Rock Falls	Rock Falls, IL
Aspen Rehab & Health Care	Silvis, IL
Batavia Rehabilitation & Health Care Center	Batavia, IL
Bement Health Care Center	Bement, IL
Benton Rehabilitation & Health Care Center	Benton, IL
Bloomington Rehabilitation & Health Care Center	Bloomington, IL
Casey Health Care Center	Casey, IL
Cisne Rehabilitation & Health Care Center	Cisne, IL
Countryview Care Center of Macomb	Macomb, IL
Countryview Terrace	Louisville, IL
Decatur Rehabilitation & Health Care Center	Decatur, IL
Eastside Health & Rehabilitation Center	Pittsfield, IL
Eastview Terrace	Sullivan, IL
Effingham Rehabilitation & Health Care Center	Effingham, IL
El Paso Health Care Center	El Paso, IL
Elgin Rehabilitation & Health Care Center	South Elgin, IL
Enfield Rehabilitation & Health Care Center	Enfield, IL
Flora Health Care Center	Flora, IL
Fondulac Rehabilitation & Health Care Center	East Peoria, IL
Havana Health Care Center	Havana, IL
Ironwood Estates of Sandwich	Sandwich, IL
Jonesboro Rehabilitation & Health Care Center	Jonesboro, IL
Kewanee Care Home	Kewanee, IL
McLeansboro Rehabilitation & Health Care Center	McLeansboro, IL
Newman Rehabilitation & Health Care Center	Newman, IL
North Aurora Care Center	Aurora, IL
Palm Terrace of Mattoon	Mattoon, IL
Prairie Rose Health Care Center	Pana, IL
Robings Manor Nursing Home	Brighton, IL
Rock Falls Rehabilitation & Health Care Center	Rock Falls, IL
Rosiclare Rehabilitation & Health Care Center	Rosiclare, IL
Royal Oaks Care Center	Kewanee, IL
Sandwich Rehabilitation & Health Care Center	Sandwich, IL
Shelbyville Rehabilitation & Health Care Center	Shelbyville, IL
Sheldon Health Care Center	Sheldon, IL
Sugar Creek Care Center	Watseka, IL
Sullivan Health Care Center	Sullivan, IL
Sunset Manor Nursing Home	Canton, IL
Timbercreek Rehabilitation & Health Care Center	Pekin, IL
Toulon Rehabilitation & Health Care Center	Toulon, IL
Tuscola Health Care Center	Tuscola, IL
Vandalia Rehabilitation & Health Care Center	Vandalia, IL
Watsseka Rehabilitation & Health Care Center	Watsseka, IL

Out-of-State:

Meadow Lawn Nursing Center	Davenport, IA
----------------------------	---------------

Related Assisted Living

Kewanee Courtyard Estates	Kewanee, IL
Kewanee Courtyard Village	Kewanee, IL
Monmouth Courtyard Estates	Monmouth, IL
Riverview Estates of Havana	Havana, IL
Simple Blessings	Casey, IL

Other Related Business Entities

Petersen Health Care, Inc.	Peoria, IL	Management/Bookkeeping
Petersen Health Care II, Inc.	Peoria, IL	Management/Bookkeeping
Petersen Enterprises	Peoria, IL	Management/Bookkeeping
Petersen Health Systems	Peoria, IL	Management/Bookkeeping
Petersen Health Operations, L.L.C.	Peoria, IL	Management/Bookkeeping
RLP Senior Villages, Inc.	Peoria, IL	Management/Bookkeeping

Facility Name & ID Number      Bement Health Care Center      #      0046052      Report Period Beginning:      01/01/2005      Ending:      12/31/2005

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Mark Petersen	President	Administrative	100.00	See Schedule 7A	2	3.00	Salary	\$ 18,006	L17,C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 18,006		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).  
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,  
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Bement Health Care Center**# **0046052**

Report Period Beginning:

**01/01/2005**Ending: **2/31/2005**

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Petersen Health Care, Inc.  
 Street Address 830 West Trailcreek Drive  
 City / State / Zip Code Peoria, IL 61614  
 Phone Number ( 309) 691-8113  
 Fax Number ( 309) 691-8622

B. Show the allocation of costs below. If necessary, please attach worksheets

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Patient Days	683,169	46	\$ 82,166	\$ 81,693	21,136	\$ 2,542	1
2	2	Food	Patient Days	683,169	46	2,606		21,136	81	2
3	3	Housekeeping	Patient Days	683,169	46	1,857		21,136	57	3
4	4	Laundry	Patient Days	683,169	46	144		21,136	4	4
5	5	Utilities	Patient Days	683,169	46	12,513		21,136	387	5
6	6	Maintenance	Patient Days	683,169	46	107,775	81,080	21,136	3,334	6
7	7	Mgmt. Allocation of Benefits	Patient Days	683,169	46	23,459		21,136	726	7
8	10	Nursing and Medical Records	Patient Days	683,169	46	135,903	130,651	21,136	4,204	8
9	10A	Therapy	Patient Days	683,169	46	88		21,136	3	9
10	15	Mgmt. Allocation of Benefits	Patient Days	683,169	46	18,830		21,136	583	10
11	17	Administrative	Patient Days	683,169	46	582,000	582,000	21,136	18,006	11
12	19	Professional Services	Patient Days	683,169	46	168,984		21,136	5,228	12
13	20	Dues, Fees, Subs & Promos	Patient Days	683,169	46	76,921		21,136	2,380	13
14	21	Clerical & General Office	Patient Days	683,169	46	750,958	577,218	21,136	23,233	14
15	23	Inservice Training & Education	Patient Days	683,169	46	12,208		21,136	378	15
16	24	Travel & Seminar	Patient Days	683,169	46	16,731		21,136	518	16
17	25	Other Admin. Staff Transport	Patient Days	683,169	46	60,875		21,136	1,883	17
18	26	Insurance-Prop.Liab.Malp.	Patient Days	683,169	46	22,218		21,136	687	18
19	27	Mgmt. Allocation of Benefits	Patient Days	683,169	46	167,067		21,136	5,169	19
20	30	Depreciation	Patient Days	683,169	46	106,965		21,136	3,309	20
21	32	Interest	Patient Days	683,169	46	143,934		21,136	4,453	21
22	34	Rent - Facility & Grounds	Patient Days	683,169	46	13,500		21,136	418	22
23	35	Rent - Equipment & Vehicles	Patient Days	683,169	46	3,305		21,136	102	23
24										24
25	TOTALS					\$ 2,511,007	\$ 1,452,642		\$ 77,685	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	LaSalle Bank		X	Mortgage	1947 + intr	08/31/02	\$ 1,797,235	\$ 1,713,517	08/01/07	varies	\$ 108,739	1	
2	LaSalle Bank		X	Van	\$572.65	08/05/05	29,265	27,594	08/05/10	0.0650	621	2	
3												3	
4												4	
5												5	
	Working Capital												
6	LaSalle Bank		X	Working capital	interest only	01/01/05			12/31/05	varies	5,981	6	
7												7	
8												8	
9	TOTAL Facility Related				\$572.65		\$ 1,826,500	\$ 1,741,111				\$ 115,341	9
	B. Non-Facility Related*												
10												10	
11								Home office allocation			4,453	11	
12								Interest income offset			(3,050)	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$				\$ 1,403	14
15	TOTALS (line 9+line14)						\$ 1,826,500	\$ 1,741,111				\$ 116,744	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number **Bement Health Care Center**# **0046052** Report Period Beginning: **01/01/2005** Ending: **12/31/2005****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	<b>32,083</b>	<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2004	\$	<b>34,960</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).			\$	<b>2,877</b>	<b>3</b>
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<b>33,123</b>	<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$		<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$		<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	<b>36,000</b>	<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2000	<b>29,172</b>	<b>8</b>	<b>FOR OHF USE ONLY</b>	
	2001	<b>30,442</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2004 \$ <b>13</b>
	2002	<b>32,667</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>
	2003	<b>32,082</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$ <b>15</b>
	2004	<b>34,960</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION\$ <b>16</b>
<b>Accrual based on prior year real estate bill.</b>					

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates     **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

FACILITY NAME	<u>Bement Health Care Center</u>	COUNTY	<u>Platt</u>
FACILITY IDPH LICENSE NUMBER	<u>0046052</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Mark Petersen</u>		
TELEPHONE	309-691-8113	FAX #:	309-691-8622

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

### B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

Page 10A



Facility Name &amp; ID Number Bement Health Care Center

# 0046052

Report Period Beginning:

01/01/2005 Ending:

12/31/2005

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 12,000 B. General Construction Type: Exterior Block Frame Wood Number of Stories OneC. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO  
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A  
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

## XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	109,829	1996	\$ 33,600	1
2					2
3	TOTALS			\$ 33,600	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Bement Health Care Center

# 0046052

Report Period Beginning:

01/01/2005 Ending: 12/31/2005

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	60		1996		\$ 780,146	\$ 20,004	35	\$ 22,290	\$ 2,286	\$ 221,043	4
5											5
6			05 Home Office								6
7			Allocation	2005	21,062			395	395	395	7
8											8
	<b>Improvement Type**</b>										
9	Landscaping		1996		3,650	217	20	183	(34)	1,754	9
10	Parking Lot		1996		1,669	99	20	83	(16)	770	10
11	Driveway		1996		1,050	62	20	53	(9)	502	11
12	Painting and Remodeling		1996		3,155	141	20	158	17	1,500	12
13	Curtains		1996		4,928	220	20	243	23	2,355	13
14	Walkway		1996		361	90	20	18	(72)	174	14
15	Alarm and Fire Equipment		1996		4,437	198	20	222	24	2,128	15
16	Sign		1996		434	19	20	22	3	233	16
17	Heating and Unit Platform		1996		1,219	54	20	61	7	661	17
18	300 Gallon Tank		1997		1,370	35	20	69	34	620	18
19	Install Gas Line		1997		1,861	48	20	93	45	822	19
20	Steel Door		1997		1,170	30	20	59	29	520	20
21	New Gas Line		1997		1,875	48	20	94	46	775	21
22	Gas Water Heater		1997		5,008	128	20	250	122	2,043	22
23	Zone Line Heaters		1997		730	65	20	37	(28)	317	23
24	Zone Line Heaters		1997		754	67	20	38	(29)	315	24
25	Generator Repair		1997		6,112		20	306	306	2,473	25
26	Asf Blacktop		1998		10,062	619	20	503	(116)	3,773	26
27	Electrical Service Generator Work		1998		1,846	47	20	92	45	691	27
28	Zone Line Heaters		1998		716	63	20	36	(27)	269	28
29	Heater		1999		4,956	442	20	248	(194)	1,611	29
30	Kickplates, Handrails		1999		1,803	46	20	90	44	585	30
31	Grade Driveway and Parking Lot		1999		3,100	215	20	155	(60)	1,009	31
32	Parking Lot Sealant		1999		1,060	73	20	53	(20)	345	32
33	Garage		2000		8,892	228	20	445	217	2,446	33
34	Door Frame Protectors				1,059	27	20	53	26	291	34
35	Nine Windows				2,290	59	20	114	55	628	35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Zone Line Heater	2000	\$ 1,312	\$ 164	20	\$ 66	\$ (98)	\$ 362	37
38	Carpet	2001	1,297	227	7	185	(42)	834	38
39	Fire system	2001	22,829	585	39	585		2,634	39
40	Air System	2001	9,985	256	39	256		1,152	40
41	Fire Door	2001	825	21	39	21		96	41
42	Water Heater	2002	3,976	681	39	102	(579)	408	42
43	Gutters	2004	6,783	174	39	173	(1)	260	43
44									44
45	Sidewalks	2005	1,484	49	20	37	(12)	37	45
46	4 Awnings	2005	3,281	469	10	164	(305)	164	46
47									47
48									48
49	2005 Home Office allocation - Land & Land Improvement	2005	1,217			38	38	38	49
50	2005 Home Office allocation - Buildings Improvement	2005	34			1	1	1	50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 929,798	\$ 25,970		\$ 28,091	\$ 2,121	\$ 257,034	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 148,321	\$ 2,642	\$ 11,866	\$ 9,224	7-10	\$ 135,508	71
72	Current Year Purchases	3,456	493	173	(320)	10	173	72
73	Fully Depreciated Assets							73
74	Allocation from Home Office			2,875	2,875			74
75	TOTALS	\$ 151,777	\$ 3,135	\$ 14,914	\$ 11,779		\$ 135,681	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	1995 Dodge Truck	2001	\$ 31,500	\$ 3,629	\$ 6,300	\$ 2,671	5	\$ 28,350	76
77	Resident care	2006 Ford Van	2005	29,264	5,853	2,927	(2,926)	5	2,927	77
78										78
79										79
80	TOTALS			\$ 60,764	\$ 9,482	\$ 9,227	\$ (255)		\$ 31,277	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 1,175,939	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 38,587	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 52,232	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 13,645	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 423,992	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5		Home office allocation			418			5
6								6
7	TOTAL				\$ 418			7

8. List separately any amortization of lease expense included on page 4, line 34.  
 This amount was calculated by dividing the total amount to be amortized  
 by the length of the lease                     .

9. Option to Buy: ☐ YES ☐ NO Terms:                                      \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO  
 16. Rental Amount for movable equipment: \$ 802 Description: Oxygen tanks-484; Auger-216; Home Office allocation-102  
 (Attach a schedule detailing the breakdown of movable equipment)

10. Effective dates of current rental agreement:  
 Beginning                       
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u>                    </u>
13.	<u>/2007</u>	\$ <u>                    </u>
14.	<u>/2008</u>	\$ <u>                    </u>

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			N/A		18
19					19
20					20
21	TOTAL		\$	\$	21

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

**A. TYPE OF TRAINING PROGRAM** (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		1		2		3		4	
		Facility							
		Drop-outs		Completed		Contract		Total	
1	Community College Tuition	\$		\$		\$		\$	
2	Books and Supplies								
3	Classroom Wages (a)								
4	Clinical Wages (b)								
5	In-House Trainer Wage (c)								
6	Transportation								
7	Contractual Payments								
8	CNA Competency Tests								
9	TOTALS	\$		\$		\$		\$	
10	SUM OF line 9, col. 1 and 2 (e)	\$							

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ \_\_\_\_\_

**D. NUMBER OF CNAs TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
- (c) For in-house training programs only. Do not include fringe benefit.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
					1	Licensed Occupational Therapist	10A(3)	hrs	\$	
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		83	6,026		83	6,026	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2,3)	hrs		889	61,871	579	889	62,450	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				29,747		29,747	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10	Academic Education		hrs							10
11	Exceptional Care Program									11
12										12
13	Other (specify):   Oxygen	39(2)					4,179		4,179	13
14	TOTAL			\$	1,885	\$ 127,350	\$ 34,505	1,885	\$ 161,855	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed  
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed  
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,617,676	\$ 1,617,676	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>none</u> )	76,564	76,564	3
4	Supply Inventory (priced at <u>-0-</u> )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	8,478	8,478	7
8	Accounts Receivable (owners or related parties)	554,208	554,208	8
9	Other(specify): <u>Employee loan</u>	1,088	1,088	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 2,258,014	\$ 2,258,014	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	45,613	33,600	13
14	Buildings, at Historical Cost	890,357	929,798	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	226,638	212,541	16
17	Accumulated Depreciation (book methods)	(425,762)	(423,992)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 736,846	\$ 751,947	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 2,994,860	\$ 3,009,961	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 228,694	\$ 228,694	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	63,028	63,028	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,409	6,409	31
32	Accrued Real Estate Taxes(Sch.IX-B)	33,123	33,123	32
33	Accrued Interest Payable	5,867	5,867	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accrued Expenses</u>	23,323	23,323	36
37	<u>Intercompany loans</u>	373	373	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 360,817	\$ 360,817	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	27,594	27,594	39
40	Mortgage Payable	1,713,517	1,713,517	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 1,741,111	\$ 1,741,111	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 2,101,928	\$ 2,101,928	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 892,932	\$ 908,033	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 2,994,860	\$ 3,009,961	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)



**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 298,344</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 298,344</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>594,588</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ 594,588</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 892,932</b>	<b>24 *</b>

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Bement Health Care Center

# 0046052

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

**Note:** This schedule should show gross revenue and expenses. Do not net revenue against expenses.

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,144,460	1
2	Discounts and Allowances for all Levels	43,014	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,187,474	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients	5,047	5
6	Therapy	204,955	6
7	Oxygen	1,234	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 211,236	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	2,023	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	35,861	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	3,504	19
20	Radiology and X-Ray		20
21	Other Medical Services	1,848	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 43,236	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income**	3,050	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,050	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Transportation</b>	535	28
28a	<b>See Page 19A</b>	2,651	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 3,186	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 2,448,182	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	447,755	31
32	Health Care	814,595	32
33	General Administration	298,486	33
<b>B. Capital Expense</b>			
34	Ownership	190,628	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	69,280	35
36	Provider Participation Fee	32,850	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 1,853,594	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	594,588	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 594,588	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.  
This entity is a cash basis taxpayer.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\* Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Bement Health Care Center  
Facility # 0046052  
January 1, 2005 - December 31, 2005

Schedule 19A

XVII. INCOME STATEMENT

Line 28a - Other revenue

Vending revenue	483
Miscellaneous	<u>2,168</u>
	<u><u>2,651</u></u>

Facility Name & ID Number **Bement Health Care Center**# **0046052**Report Period Beginning: **01/01/2005**

Ending:

**12/31/2005****XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,080	2,080	\$ 39,000	\$ 18.75	1
2	Assistant Director of Nursing					2
3	Registered Nurses	4,156	4,380	80,569	18.39	3
4	Licensed Practical Nurses	8,821	9,148	142,490	15.58	4
5	CNAs & Orderlies	32,766	33,909	327,256	9.65	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	19,833	9.54	9
10	Activity Assistants					10
11	Social Service Worker	2,080	2,080	24,646	11.85	11
12	Dietician					12
13	Food Service Supervisor	2,032	2,032	18,476	9.09	13
14	Head Cook					14
15	Cook Helpers/Assistants	10,535	10,859	73,995	6.81	15
16	Dishwashers					16
17	Maintenance Worker	2,080	2,080	23,351	11.23	17
18	Housekeepers	7,835	8,000	53,826	6.73	18
19	Laundry	4,895	5,088	42,788	8.41	19
20	Administrator	2,062	2,062	33,289	16.14	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	81,422	83,798	\$ 879,519 *	\$ 10.50	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	24 hours	\$ 755	1(3)	35
36	Medical Director	12 visits	9,000	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	9 visits	900	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Rehab</u>	17 visits	879	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 11,534		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses	N/A			51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

## **XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description		Amount	Description		Amount	
Amrit Jacob	Administrator	0	\$ 33,289	Workers' Compensation Insurance		\$ 26,162	IDPH License Fee		\$ 1,990	
				Unemployment Compensation Insurance		17,244	Advertising: Employee Recruitment		763	
				FICA Taxes		64,985	Health Care Worker Background Check (Indicate # of checks performed 200 )		2,350	
				Employee Health Insurance		41,154	Miscellaneous licenses & fees		78	
				Employee Meals		1,437	Chamber of Commerce dues		35	
				Illinois Municipal Retirement Fund (IMRF)*						
				Employee Morale		6,876				
				Pension contributions		2,182	Allocated from Home Office		2,380	
				Life Insurance		265				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.			\$ 33,289							
B. Administrative - Other										
Description			Amount				Less: Public Relations Expense		(35)	
N/A			\$				Non-allowable advertising		( )	
							Yellow page advertising		( )	
							TOTAL (agree to Sch. V, line 20, col. 8)		\$ 7,561	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL (agree to Schedule V, line 22, col.8)		\$ 160,305				
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**d			
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount		
Altschuler, Melvoin and Glasser, LLP	Accounting		\$ 5,600			\$	Out-of-State Travel	\$		
				N/A						
ADP	Computer services		745				In-State Travel	14		
America On-Line	Computer services		25							
AAOD	Computer services		476							
ASF	Computer services		198							
IVANS	Computer services		408				Seminar Expense			
Medifax-EDI	Computer services		894				Allocated from Home Office	518		
Mediacom	Computer services		550							
							Entertainment Expense	( )		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 8,896	TOTAL		\$	(agree to Sch. V, line 24, col. 8)	\$ 532		

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

**\*\*See instructions.**

Bement Health Care Center  
Facility # 0046052  
January 1, 2005 - December 31, 2005

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 8,896

Allocated from Home Office

Accounting

5,129

Legal

99

5,228

Total (agree to Schedule V, line 19, column 8) 14,124

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5 Amount of Expense Amortized Per Year								
					6 FY2002	7 FY2003	8 FY2004	9 FY2005	10 FY2006	11 FY2007	12 FY2008	13 FY2009	14 FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6					N/A								
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Bement Health Care Center

# 0046052

Report Period Beginning: 01/01/2005 Ending: 12/31/2005

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report No  
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes  
What was the average life used for new equipment added during this period 10 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 10,962 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 32,850  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 1,437 Has any meal income been offset against related costs? Yes Indicate the amount \$ 2,023
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel No  
If YES, attach a complete explanation N/A  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Ginoli & Co. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT



## RECONCILIATION REPORT

10:21 AM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	47,559	equal to	47,559	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	116,744	equal to	116,744	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	36,000	equal to	36,000	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	52,232	equal to	52,232	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	418	equal to	418	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	802	equal to	802	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	127,929	equal to	127,929	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	34,505	equal to	34,505	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	447,755	equal to	447,755	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	814,595	equal to	814,595	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	298,486	equal to	298,486	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	190,628	equal to	190,628	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	69,280	equal to	69,280	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	32,850	equal to	32,850	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	589,315	equal to	589,315	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to		0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	19,833	equal to	19,833	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	24,646	equal to	24,646	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	92,471	equal to	92,471	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	23,351	equal to	23,351	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	53,826	equal to	53,826	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	42,788	equal to	42,788	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	33,289	equal to	33,289	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	0	equal to		0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	879,519	equal to	879,519	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	755	< or = to	755	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	9,000	< or = to	9,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	900	< or = to	1,779	-879	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	2,925	-2,925	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to		0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	33,289	equal to	33,289	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	8,896	equal to	8,896	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	160,305	equal to	160,305	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	7,561	equal to	7,561	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	532	equal to	532	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particp. Fees	32,850	equal to	32,850	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	1,437	< or = to	1,437	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	1,437	equal to	1,437	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	1,535	equal to	1,535	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	77,685	equal to	77,685	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	1,741,111	equal to	1,741,111	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	33,123	equal to	33,123	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	33,600	equal to	33,600	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	929,798	equal to	929,798	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	212,541	equal to	212,541	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	423,992	equal to	423,992	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	892,932	equal to	892,932	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	594,588	equal to	594,588	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	2,994,860	equal to	2,994,860	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Bement Health Care Center  
IDHFS Comparative Data - Per Resident Day Cost  
Year Ending 12/31/2005

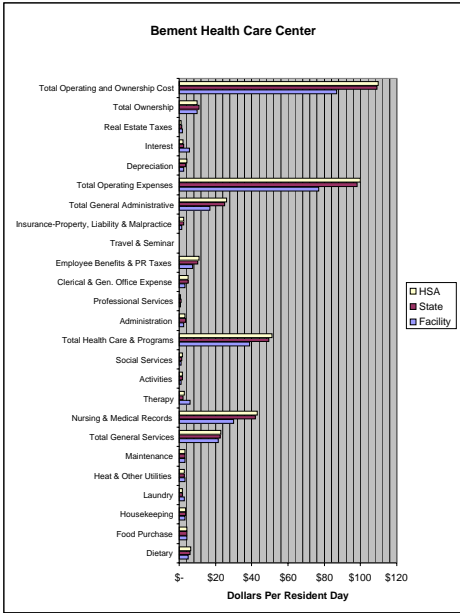
Enter your HSA # in next column ===== 4  
Census (Pulls from Page 2) 21,136

Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	4.87	6.01	6.48
2	Food Purchase	4.10	4.31	4.40
3	Housekeeping	3.18	3.70	3.68
4	Laundry	2.83	1.85	1.90
5	Heat & Other Utilities	3.32	2.95	2.93
6	Maintenance	3.01	3.01	3.03
8	Total General Services	21.36	22.58	22.99
10	Nursing & Medical Records	30.01	41.83	43.12
10A	Therapy	6.05	2.10	2.69
11	Activities	1.09	1.91	1.92
12	Social Services	1.17	1.42	1.64
16	Total Health Care & Programs	38.77	49.48	51.22
17	Administration	2.43	3.36	3.15
19	Professional Services	0.67	0.99	0.85
21	Clerical & Gen. Office Expense	3.21	4.79	4.97
22	Employee Benefits & PR Taxes	7.58	10.09	11.01
24	Travel & Seminar	0.03	0.08	0.13
26	Insurance-Property, Liability & Malpractice	1.37	2.58	2.55
28	Total General Administrative	16.91	24.94	26.11
29	Total Operating Expenses	77.03	98.06	100.03
30	Depreciation	2.47	3.70	4.08
32	Interest	5.52	2.54	1.96
33	Real Estate Taxes	1.70	1.38	1.08
37	Total Ownership	9.76	11.11	9.80
	Total Operating and Ownership Cost	86.79	109.17	109.83

Notes:  
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.  
The Average Median Cost Per Day for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

IDHFS LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

Cost Report Line	Description	State- Wide	UN-INFLATED											10th %	90th %
			HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11		
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14



Bement Health Care Center  
IDPA Comparative Data - Per Resident Day Cost  
Year Ending 12/31/2005

Enter your HSA # in next column  
Census (Pulls from Page 2)

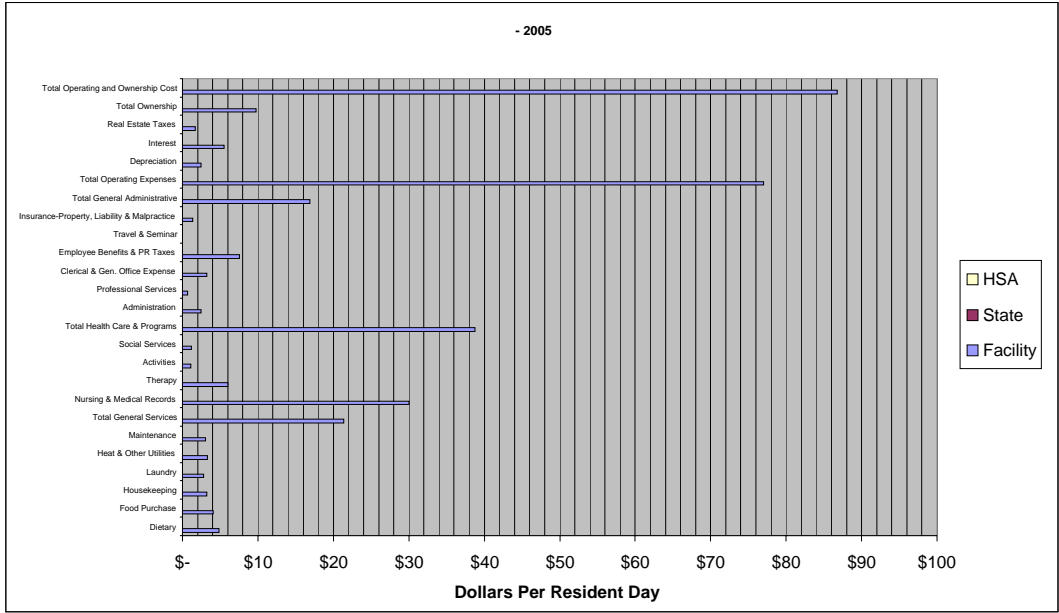
11  
21,136

Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	4.87	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.10	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	3.18	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	2.83	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.32	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.01	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	21.36	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	30.01	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	6.05	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	1.09	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.17	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	38.77	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	2.43	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.67	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	3.21	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	7.58	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.03	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	1.37	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	16.91	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	77.03	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	2.47	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	5.52	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	1.70	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	9.76	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	86.79	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:

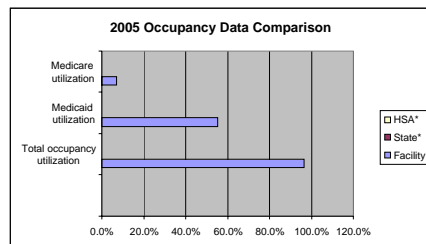
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



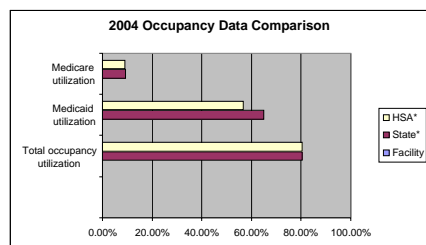
## 2005

	Your		
	Facility	State*	HSA*
Total occupancy utilization	96.51%	0.00%	0.00%
Medicaid utilization	55.12%	0.00%	0.00%
Medicare utilization	7.01%	0.00%	0.00%
Private pay percent utilization	34.38%	N/A	N/A
Capacity in Patient Days	21,900	N/A	N/A
Census days of service provided	21,136	N/A	N/A



## 2004

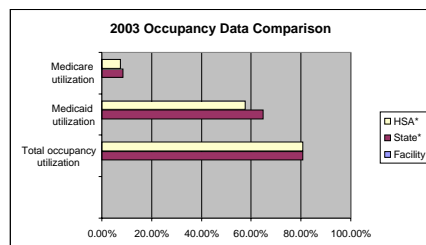
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%	80.40%
Medicaid utilization	#DIV/0!	65.00%	56.70%
Medicare utilization	#DIV/0!	9.40%	8.90%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

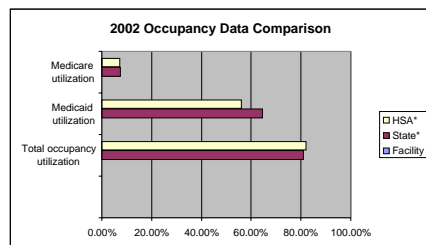
## 2003

	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%	80.60%
Medicaid utilization	#DIV/0!	64.80%	57.70%
Medicare utilization	#DIV/0!	8.50%	7.50%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

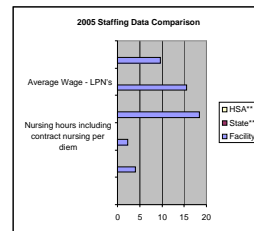


## 2002

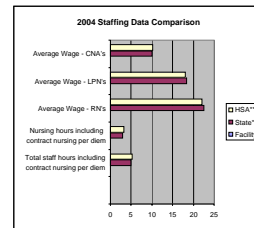
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%	81.90%
Medicaid utilization	#DIV/0!	64.50%	56.10%
Medicare utilization	#DIV/0!	7.40%	7.20%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	3.96	0.00	0.00
Nursing hours including contract nursing per diem	2.34	0.00	0.00
Average Wage - RN's	18.39	0.00	0.00
Average Wage - LPN's	15.58	0.00	0.00
Average Wage - CNA's	9.65	0.00	0.00

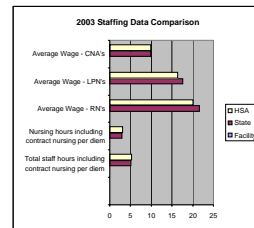


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	

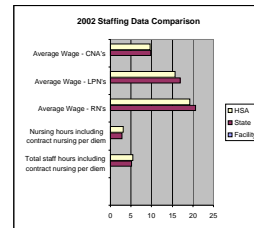


\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

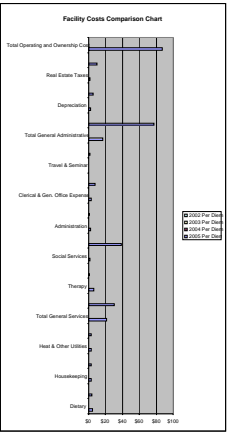
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.10	
Average Wage - RN's	21.56	19.99	
Average Wage - LPN's	17.64	16.41	
Average Wage - CNA's	9.91	9.89	



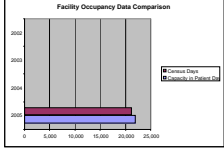
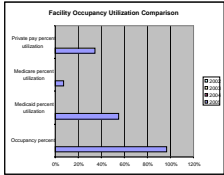
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.40	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	19.18	
Average Wage - LPN's	16.89	15.72	
Average Wage - CNA's	9.73	9.65	



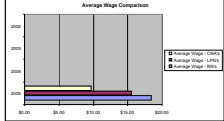
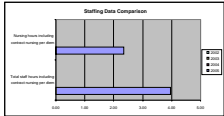
Report Line	Account	Year			
		Facility		Patient	
		2003	2004	2003	2004
		Per Bed	Per Bed	Per Bed	Per Bed
1	Stewy	4.87	4500.00	4500.00	4500.00
2	Food Purchase	4.38	4500.00	4500.00	4500.00
3	Housekeeping	3.38	4500.00	4500.00	4500.00
4	Laundry	3.33	4500.00	4500.00	4500.00
5	Heat & Other Utilities	3.32	4500.00	4500.00	4500.00
6	Maintenance	3.05	4500.00	4500.00	4500.00
7	Total General Services	23.36	4500.00	4500.00	4500.00
10	Nursing & Medical Records	30.00	4500.00	4500.00	4500.00
10A	Therapy	4.05	4500.00	4500.00	4500.00
11	Activities	1.89	4500.00	4500.00	4500.00
12	Social Services	1.17	4500.00	4500.00	4500.00
16	Total Health Care & Programs	38.77	4500.00	4500.00	4500.00
17	Administration	2.57	4500.00	4500.00	4500.00
19	Professional Services	6.47	4500.00	4500.00	4500.00
21	Child & Gen. Office Expense	3.20	4500.00	4500.00	4500.00
22	Telephone, Books & PR Fees	1.36	4500.00	4500.00	4500.00
24	Travel & Lodging	0.83	4500.00	4500.00	4500.00
36	Insurance-Property, Liability & Malpractice	1.37	4500.00	4500.00	4500.00
36	Total General Administration	14.91	4500.00	4500.00	4500.00
39	Total Operating Expenses	77.03	4500.00	4500.00	4500.00
39	Depreciation	2.67	4500.00	4500.00	4500.00
12	Interest	5.52	4500.00	4500.00	4500.00
31	Real Estate Taxes	1.76	4500.00	4500.00	4500.00
37	Total Ownership	9.76	4500.00	4500.00	4500.00
Total Operating and Ownership Cost		96.79	4500.00	4500.00	4500.00



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	92.01%	4500.00	4500.00	4500.00
Medicaid percent utilization	55.12%	4500.00	4500.00	4500.00
Medicare percent utilization	7.01%	4500.00	4500.00	4500.00
Private pay percent utilization	36.28%	4500.00	4500.00	4500.00
Capacity in Patient Days	27,000	0	0	0
Census Days	27,148	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	2.96	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.96	0.00	0.00	0.00
Average Wage - BSN	18.38	0.00	0.00	0.00
Average Wage - LPN	15.00	0.00	0.00	0.00
Average Wage - CNA	8.00	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	92,471	7,197	755	100,423	0	100,423	2,542	102,965
2. Food Purchase	0	90,035	0	90,035	0	90,035	-3,379	86,656
3. Housekeeping	53,826	13,385	0	67,211	0	67,211	57	67,268
4. Laundry	42,788	17,099	0	59,887	0	59,887	4	59,891
5. Heat and Other Utilities	0	0	69,810	69,810	0	69,810	387	70,197
6. Maintenance	23,351	23,172	13,866	60,389	0	60,389	3,334	63,723
7. Other (specify)*	0	0	0	0	0	0	726	726
8. Total General Services	212,436	150,888	84,431	447,755	0	447,755	3,671	451,426
9. Medical Director	0	0	9,000	9,000	0	9,000	0	9,000
10. Nursing & Medical Records	589,315	38,950	1,779	630,044	0	630,044	4,204	634,248
10a. Therapy	0	579	127,350	127,929	0	127,929	3	127,932
11. Activities	19,833	218	2,925	22,976	0	22,976	0	22,976
12. Social Services	24,646	0	0	24,646	0	24,646	0	24,646
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	583	583
16. Total Health Care & Programs	633,794	39,747	141,054	814,595	0	814,595	4,790	819,385
17. Administrative	33,289	0	0	33,289	0	33,289	18,006	51,295
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	8,896	8,896	0	8,896	5,228	14,124
20. Fees, Subscriptions & Promotion	0	0	5,216	5,216	0	5,216	2,345	7,561
21. Clerical & General Office	0	3,305	41,328	44,633	0	44,633	23,233	67,866
22. Employee Benefits & Payroll	0	0	158,868	158,868	0	158,868	1,437	160,305
23. Inservice Training & Education	0	0	210	210	0	210	378	588
24. Travel and Seminar	0	0	14	14	0	14	518	532
25. Other Admin. Staff Trans	0	0	19,015	19,015	0	19,015	1,883	20,898
26. Insurance-Prop.Liab.Malpractice	0	0	28,345	28,345	0	28,345	687	29,032
27. Other (specify)*	0	0	0	0	0	0	5,169	5,169
28. Total General Adminis	33,289	3,305	261,892	298,486	0	298,486	58,884	357,370
29. Total General Administrative	879,519	193,940	487,377	1,560,836	0	1,560,836	67,345	1,628,181
30. Depreciation	0	0	38,587	38,587	0	38,587	13,645	52,232
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	115,341	115,341	0	115,341	1,403	116,744
33. Real Estate	0	0	36,000	36,000	0	36,000	0	36,000
34. Rent - Facility & Grounds	0	0	0	0	0	0	418	418
35. Rent - Equipment & Vehicles	0	0	700	700	0	700	102	802
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	190,628	190,628	0	190,628	15,568	206,196
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	33,926	0	33,926	0	33,926	0	33,926
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	32,850	32,850	0	32,850	0	32,850
43. Other (specify):*	0	0	35,354	35,354	0	35,354	-35,354	0
44. Total Special Cost Ce	0	33,926	68,204	102,130	0	102,130	-35,354	66,776
45. Grand Total	879,519	227,866	746,209	1,853,594	0	1,853,594	47,559	1,901,153

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,617,676	1,617,676
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	76,564	76,564
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	8,478	8,478
8. Accounts Receivable-Owner/Related Party	554,208	554,208
9. Other (specify):	1,088	1,088
10. Total current assets	2,258,014	2,258,014
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	45,613	33,600
14. Buildings, at Historical Cost	890,357	929,798
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	226,638	212,541
17. Accumulated Depreciation (book methods)	-425,762	-423,992
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	736,846	751,947
25. Total Assets	2,994,860	3,009,961
CURRENT LIABILITIES		
26. Accounts Payable	228,694	228,694
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	63,028	63,028
31. Accrued Taxes Payable	6,409	6,409
32. Accrued Real Estate Taxes	33,123	33,123
33. Accrued Interest Payable	5,867	5,867
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	23,323	23,323
37. Other Current Liabilities (specify):	373	373
38. Total Current Liabilities	360,817	360,817
LONG TERM LIABILITES		
39.Long-Term Notes Payable	27,594	27,594
40.Mortgage Payable	1,713,517	1,713,517
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	1,741,111	1,741,111
46.Total Liabilities	2,101,928	2,101,928
47.Total Equity	892,932	908,033
48.Total Liabilities and Equity	2,994,860	3,009,961



	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,144,460
2. Discounts and Allowances for all Levels	43,014
Subtotal - Inpatient Care	2,187,474
4. Day Care	0
5. Other Care for Outpatients	5,047
6. Therapy	204,955
7. Oxygen	1,234
Subtotal - Ancillary Revenue	211,236
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	2,023
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	35,861
18. Sale of Supplies to Non-Patients	0
19. Laboratory	3,504
20. Radiology and X-Ray	0
21. Other Medical Services	1,848
22. Laundry	0
Subtotal - Other Operating Revenue	43,236
24. Contributions	0
25. Interest and Other Investments Income	3,050
Subtotal - Non-Operating Revenue	3,050
27. Other Revenue (specify):	3,186
28. Other Revenue (specify):	0
Subtotal - Other Revenue	3,186
30. Total Revenue	2,448,182
31. General Services	447,755
32. Health Care	814,595
33. General Administration	298,486
34. Ownership	190,628
35. Special Cost Centers	69,280
35. Provider Participation Fee	32,850
37. Other	0
40. Total Expenses	1,853,594
41. Income Before Income Taxes	594,588
42. Income Taxes	0
43. Net Income or Loss for the Year	594,588

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Cost Report	
Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

Average Wage Data Table

State-Wide
Total staff hours including contract nurses per diem
Nursing hours including contract nurses per diem
RN
LPN
CNA
DON
ADON

2003 - Staffing and Occupancy Data

State-Wide
Average Occupancy
Medicaid Utilization
Medicare Utilization

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
	1	2	3	4	5	6	7	8	9	10	11

10th % 90th %

Cost Report		Bement Health Care Center	Bement Health Care Center	2005 Census
Line	Description	2005 Costs		21,136
1	Dietary			
2	Food Purchase			
3	Housekeeping			
4	Laundry			
5	Heat & Other Utilities			
6	Maintenance			
8	TOTAL GENERAL SERVICES			
10	Nursing & Medical Records			
10A	Therapy			
11	Activities			
12	Social Services			
16	TOTAL HEALTH CARE & PROGRAMS			
17	Administration			
19	Professional Services			
21	Clerical & Gen. Office Expense			
22	Employee Benefits & PR Taxes			
24	Travel & Seminar			
26	Insurance-Property, liability & Malpractice			
28	TOTAL GENERAL ADMINISTRATIVE			
29	TOTAL OPERATING EXPENSES			
30	Depreciation			
32	Interest			
33	Real Estate Taxes			
37	TOTAL OWNERSHIP			
	TOTAL OPERATING & OWNERSHIP COST			

LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

**Bement  
Health  
Care  
Center  
2004  
Costs**

Bement  
Health  
Care  
Center  
2004  
Census

Cost	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
11	Therapy
12	Activities
13	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
32	Depreciation
33	Interest
37	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

### 2003 - Staffing and Occupancy Data

	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.42
LPN	18.84	18.02	17.23	15.4	17.23	13.87	21.06	21.06	21.06	19.99	18.02	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.53	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.10%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

**LTC Median Per Diem Cost by HSA - 2003 Cost Reports**  
**2003 (Run June 1, 2004)**

Bement Health Care Center	Bement Health Care Center
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Report			2003 Costs										Census		
Cost		State-	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		Cost		
Line	Description	Wide	1	2	3	4	5	6	7	8	9	10	11	Report	
														Line	Description
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	5.60	7.02	5.70	4.13	9.81	
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.28	4.47	4.11	3.36	6.04	1 Dietary
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	3.97	3.59	3.61	2.48	5.80	2 Food Purchase
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.69	2.23	2.13	0.91	3.14	3 Housekeeping
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	3.17	2.95	2.05	4.25	4 Laundry
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.05	3.26	2.82	1.92	5.12	5 Heat & Other Utilities
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.49	22.45	24.49	21.73	17.57	31.51	6 Maintenance
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	27.25	64.47	8 TOTAL GENERAL SERVICES
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	10.55	10 Nursing & Medical Records
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	3.45	10A Therapy
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	3.00	11 Activities
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	77.23	12 Social Services
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	7.21	16 TOTAL HEALTH CARE & PROGRAMS
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	3.44	17 Administration
21	Clerical & Gen. Office Expense	4.21	4.32	4.46	4.97	4.96	4.32	4.97	4.32	4.96	4.32	4.56	2.49	10.78	19 Professional Services
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	19.34	21 Clerical & Gen. Office Expense
24	Travel & Seminar	0.00	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	0.43	22 Employee Benefits & PR Taxes
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	4.32	24 Travel & Seminar
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	39.14	26 Insurance-Property, liability & Malpractice
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.74	142.56	28 TOTAL GENERAL ADMINISTRATIVE
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	8.43	29 TOTAL OPERATING EXPENSES
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	11.53	30 Depreciation
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	4.85	32 Interest
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	23.58	33 Real Estate Taxes
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10		37 TOTAL OWNERSHIP
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### 2003 - Staffing and Occupancy Data

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.30
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.00%	9.10%	9.10%	9.30%	7.50%	8.00%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2002 Cost Reports  
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	8.20%	6.80%	7.00%